

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 29th December, 2017

No. 688

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 53/2017–State Tax

Dated: 28th October, 2017

NOTIFICATION

In pursuance of section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and sub-rule (3) of rule 45 of the Sikkim Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Government, hereby extends the time limit for making the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the quarter July to September, 2017, till the 30th day of November, 2017.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**